

### Appendix 3

## Intra-governmental Transactions (IGT) Categories of Reciprocal U.S. Standard General Ledger (USSGL) Proprietary Accounts

**Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings**

Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings			
		Entity 1–Investing/Borrowing Entity		Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions/ Investments	01 Federal Investments/ Debt	161000F(020)	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	253000F(XXX)	Securities Issued by Federal Agencies Under General and Special Financing Authority
		161100F(020)	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	253100F(XXX)	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		161200F(020)	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	253200F(XXX)	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		161300F(020)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	253300F(XXX)	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		161800F(020)	Market Adjustment– Investments	253400F(XXX)	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		162000F(XXX)	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	254000F(XXX) <sup>1</sup>	Participation Certificates
		162100F(XXX)	Discount on Securities Other Than the Bureau of the Fiscal Service Securities		

<sup>1</sup>Federal entities may only use this account in limited situations; for more details, see Appendix 6.

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

**Appendix 3**

<b>Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</b>			
		<b>Entity 1–Investing/Borrowing Entity</b>		<b>Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Fiduciary Transactions/ Investments (Cont'd)	01 Federal Investments/ Debt (Cont'd)	162200F(XXX)	Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
		162300F(XXX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
		163000F(020)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		163100F(020)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		163300F(020)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		164300F(XXX)	Allowance for Subsidy– Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		
		169000F(XXX)	Other Investments		

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

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		<b>Entity 1–Investing/Borrowing Entity</b>		<b>Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Fiduciary Transactions/ Investments (Cont'd)	02 Interest Receivable/ Interest Payable	134200F(XXX)	Interest Receivable– Investments	214200F(XXX)	Accrued Interest Payable–Debt
	03 Federal Securities Interest Expense/ Federal Securities Interest Revenue	531100FX(XXX)	Interest Revenue– Investments (Exchange)	632000F(XXX)	Interest Expenses on Securities
		531100FT(XXX)	Interest Revenue– Investments (Non- exchange)		
		531800FX(XXX)	Contra Revenue for Interest Revenue– Investments (Exchange)		
		531800FT(XXX)	Contra Revenue for Interest Revenue– Investments (Non-exchange)		
		711100FX(XXX)	Gains on Disposition of Investments (Exchange)		
		711100FT(XXX)	Gains on Disposition of Investments (Non-exchange)		
		718000FX(XXX)	Unrealized Gains (Exchange)		
		718000FT(XXX)	Unrealized Gains (Non-exchange)		
		721100FX(XXX)	Losses on Disposition of Investments (Exchange)		

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

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<b>Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</b>			
		<b>Entity 1–Investing/Borrowing Entity</b>		<b>Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Fiduciary Transactions/ Investments (Cont'd)	03 Federal Securities Interest Expense/ Federal Securities Interest Revenue (Cont'd)	721100FT(XXX)	Losses on Disposition of Investments (Non-exchange)		
		728000FX(XXX)	Unrealized Losses (Exchange)		
		728000FT(XXX)	Unrealized Losses (Non-exchange)		
Fiduciary Transactions/ Borrowings	04 Interest Payable– Loans and Not Otherwise Classified/ Interest Receivable– Loans and Not Otherwise Classified	214000F(XXX) <sup>1</sup>	Accrued Interest Payable–Not Otherwise Classified	134000F(XXX)	Interest Receivable–Not Otherwise Classified
		214100F(XXX)	Accrued Interest Payable–Loans	134100F(XXX)	Interest Receivable– Loans

<sup>1</sup>Treasury must use this account in limited situations, such as uninvested funds on Treasury borrowings.

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

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Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings			
		Entity 1–Investing/Borrowing Entity		Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions/ Borrowings (Cont'd)	05 Interest Expenses on Borrowing From Fiscal Service and/or FFB	631000F(020)	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	531000FX(XXX)	Interest Revenue–Other (Exchange)
		633000F(XXX) <sup>1</sup>	Other Interest Expenses	531000FT(XXX)	Interest Revenue–Other (Non-exchange)
		633800F(020)	Remuneration Interest	531200FX(020)	Interest Revenue–Loans Receivable/ Uninvested Funds (Exchange)
		579100F(XXX)	Adjustment to Financing Sources–Credit Reform	531200FT(020)	Interest Revenue–Loans Receivable/ Uninvested Funds (Non-exchange)
				531700FX(XXX)	Contra Revenue for Interest Revenue–Loans Receivable (Exchange)
				531700FT(XXX)	Contra Revenue for Interest Revenue–Loans Receivable (Non-exchange)
				531900FX(XXX)	Contra Revenue for Interest Revenue–Other (Exchange)
				531900FT(XXX)	Contra Revenue for Interest Revenue–Other (Non-exchange)
				579100F(XXX) <sup>2</sup>	Adjustment to Financing Sources–Credit Reform

<sup>1</sup>Treasury must use this account in limited situations, such as uninvested funds on Treasury borrowings.

<sup>2</sup>USSGL account 579100 will only be used for Credit Reform purposes of transfers between the Program Fund and the Financing Fund within the same federal entity.

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

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<b>Table 1: Eliminations Summary for Fiduciary Transactions–Investments and Borrowings</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for Fiduciary Transactions–Investments and Borrowings</b>			
		<b>Entity 1–Investing/Borrowing Entity</b>		<b>Entity 2–Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Fiduciary Transactions/ Borrowings (Cont'd)	06 Borrowings– Losses/ Gains	721200FX(XXX)	Losses on Disposition of Borrowings (Exchange)	711200FX(XXX)	Gains on Disposition of Borrowings (Exchange)
		729000FX(XXX)	Other Losses (Exchange)	719000FX(XXX)	Other Gains (Exchange)
		729000FT(XXX)	Other Losses (Non-Exchange)	719000FT(XXX)	Other Gains (Non- Exchange)
		711200FX(XXX)	Gains on Disposition of Borrowings (Exchange)	721200FX(XXX)	Losses on Disposition of Borrowings (Exchange)
		719000FX(XXX) <sup>1</sup>	Other Gains (Exchange)	729000FX(XXX) <sup>1</sup>	Other Losses (Exchange)
		719000FT(XXX) <sup>1</sup>	Other Gains (Non- Exchange)	729000FT(XXX) <sup>1</sup>	Other Losses (Non- Exchange)
	17 Federal Loans Receivable/ Federal Loans Payable	251000F(XXX)	Principal Payable to the Bureau of the Fiscal Service	135000F(XXX)	Loans Receivable
		251100F(XXX)	Capitalized Loan Interest Payable– Non-Credit Reform	135100F(XXX)	Capitalized Loan Interest Receivable–Non- Credit Reform
		252000F(XXX)	Principal Payable to the Federal Financing Bank	136100F(XXX)	Penalties and Fines Receivable–Loans
		259000F(XXX)	Other Debt	137100F(XXX)	Administrative Fees Receivable–Loans

<sup>1</sup>Federal entities may only use this account in limited situations; for more details, see Appendix 5.

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

### Appendix 3

<b>Table 2: Eliminations Summary for Benefit Transactions–DOL and OPM</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for Benefit Transactions</b>			
		<b>Entity 1–Benefiting Entity</b>		<b>Entity 2–DOL &amp; OPM</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Fiduciary Transactions/ Benefits	21 Benefit Program Contributions Receivables and Payables	221300F <sup>2</sup> (016 and/or 024)	Employer Contributions and Payroll Taxes Payable	132000F(XXX)	Funded Employment Benefit Contributions Receivable
		221500F <sup>2</sup> (016 and/or 024)	Other Post-Employment Benefits Due and Payable	132100F(XXX)	Unfunded FECA Benefit Contributions Receivable
		222500F <sup>2</sup> (016)	Unfunded FECA Liability		
		229000F <sup>2</sup> (016 and/or 024)	Other Unfunded Employment Related Liability		
Imputed Costs/Imputed Financing Sources	25 Imputed Costs/Imputed Financing Sources	578000F(XXX) <sup>1</sup>	Imputed Financing Sources	N/A <sup>2</sup>	N/A <sup>2</sup>
		673000F(XXX) <sup>1</sup>	Imputed Costs		
Fiduciary Transactions/ Benefits	26 Benefit Program Costs/ Revenues	640000F <sup>2</sup> (016 and/or 024)	Benefit Expense	540000FX(XXX)	Funded Benefit Program Revenue (Exchange)
		685000F <sup>2</sup> (016 and/or 024)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	540000FT(XXX)	Funded Benefit Program Revenue (Non-exchange)
				540500FX(XXX)	Unfunded FECA Benefit Revenue (Exchange)
				540600FX(XXX)	Contra Revenue for Unfunded FECA Benefit Revenue (Exchange)
				540900FX(XXX)	Contra Revenue for Funded Benefit Program Revenue (Exchange)
				540900FT(XXX)	Contra Revenue for Funded Benefit Program Revenue (Non-exchange)

<sup>1</sup>USSGL account 673000, "Imputed Costs," and USSGL account 578000, "Imputed Financing Sources," offset each other and should net to zero. These accounts do not have eliminating USSGL accounts.

<sup>2</sup>Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 7 for guidance.

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.

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<b>Table 3: Eliminations Summary for Buy/Sell Transactions</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for Buy/Sell Transactions</b>			
		<b>Entity 1–Receiving Entity</b>		<b>Entity 2–Providing Entity</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
Buy/Sell Transactions	22 Accounts Receivable/ Accounts Payable, and Other Liabilities	211000F(XXX)	Accounts Payable	131000F(XXX)	Accounts Receivable
		212000F(XXX)	Disbursements in Transit	131900F(XXX)	Allowance for Loss on Accounts Receivable
		213000F(XXX)	Contract Holdbacks	136000F(XXX)	Penalties and Fines Receivable–Not Otherwise Classified
		217000F(XXX)	Subsidy Payable to the Financing Account	136700F(XXX)	Allowance for Loss on Penalties and Fines Receivable – Not Otherwise Classified
		219000F(XXX)	Other Liabilities With Related Budgetary Obligations	137000F(XXX)	Administrative Fees Receivable–Not Otherwise Classified
		294000F(XXX)	Capital Lease Liability	137700F(XXX)	Allowance for Loss on Administrative Fees Receivable – Not Otherwise Classified
		296000F(XXX)	Accounts Payable From Canceled Appropriations		
		299000F(XXX)	Other Liabilities Without Related Budgetary Obligations	199000F(XXX)	Other Assets
	23 Advances to Others and Prepayments/ Advances From Others and Deferred Credits	141000F(XXX)	Advances and Prepayments	231000F(XXX)	Liability for Advances and Prepayments
				232000F(XXX)	Other Deferred Revenue

**Note:** All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30-48.



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Table 3: Eliminations Summary for Buy/Sell Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Buy/Sell Transactions			
		Federal Entity 1–Receiving Entity		Federal Entity 2–Providing Entity	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Buy/Sell Transactions (Cont'd)	24 Buy/Sell Costs/ Revenues	610000F(XXX)	Operating Expenses/ Program Costs	510000FX(XXX)	Revenue From Goods Sold
		619000F(XXX)	Contra Bad Debt Expense– Incurred for Others	510900FX(XXX)	Contra Revenue for Goods Sold
		672000F(XXX)	Bad Debt Expense	520000FX(XXX)	Revenue From Services Provided
		679000F(XXX)	Other Expenses Not Requiring Budgetary Resources	520900FX(XXX)	Contra Revenue for Services Provided
		680000F(XXX)	Future Funded Expenses	532500FX(XXX)	Administrative Fees Revenue
		690000F(XXX)	Non-Production Costs	532900FX(XXX)	Contra Revenue for Administrative Fees
		880100F(XXX) <sup>2</sup>	Offset for Purchases of Assets	590000FX(XXX) <sup>1</sup>	Other Revenue (Exchange)
		880200F(XXX) <sup>2</sup>	Purchases of Property, Plant, and Equipment	590900FX(XXX) <sup>1</sup>	Contra Revenue for Other Revenue (Exchange)
		880300F(XXX) <sup>2</sup>	Purchases of Inventory and Related Property	650000F(XXX)	Cost of Goods Sold
		880400F(XXX) <sup>2</sup>	Purchase of Assets–Other		

<sup>1</sup> Federal entities may only use this account in limited situations; for more details, see Appendix 8.

<sup>2</sup> See USSGL Implementation Guidance–Intra-governmental Capital Asset and Inventory Buy/Sell Transactions, Effective date Fiscal 2017.

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

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**Table 4: Eliminations Summary for Transfers Transactions**

Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Transfers Transactions			
		Federal Entity 1–Receiving Entity		Federal Entity 2–Transferring Entity	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Transfers Transactions	07 Appropriations of Unavailable Trust or Special Fund Receipts	574000F(XXX)	Appropriated Dedicated Collections Transferred In	574500F(XXX)	Appropriated Dedicated Collections Transferred Out
		573500F(XXX)	Appropriated Dedicated Collections to be Transferred In	573600F(XXX)	Appropriated Dedicated Collections to be Transferred Out
	08 Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	310200F(XXX)	Unexpended Appropriations– Transfers-In	310300F(XXX)	Unexpended Appropriations– Transfers-Out
		575500F(XXX)	Non-Expenditure Financing Sources– Transfers-In–Other	576500F(XXX)	Non-Expenditure Financing Sources– Transfers-Out–Other
	09 Expenditure Transfers of Financing Sources	575000F(XXX)	Expenditure Financing Sources–Transfers-In	576000F(XXX)	Expenditure Financing Sources–Transfers-Out
	11 Non-expenditure Financing Sources–Capital Transfers	575600F(XXX)	Non-Expenditure Financing Sources– Transfers-In–Capital Transfers	576600F(XXX)	Non-Expenditure Financing Sources– Transfers-Out–Capital Transfers
				579200F(XXX)	Financing Sources To Be Transferred Out– Contingent Liability
	12 Accounts Receivable/ Accounts Payable–Capital	192300F(XXX)	Contingent Receivable for Capital Transfers	292300F(XXX)	Contingent Liability for Capital Transfers
		192500F(XXX)	Capital Transfers Receivable	297000F(XXX)	Liability for Capital Transfers
	18 Financing Sources Transferred In/Out Without Reimbursement	572000F(XXX)	Financing Sources Transferred In Without Reimbursement	573000F(XXX)	Financing Sources Transferred Out Without Reimbursement
		577500F(XXX)	Non-Budgetary Financing Sources Transferred In	577600F(XXX)	Non-Budgetary Financing Sources Transferred Out
	27 Transfers Receivable/ Payable	133000F(XXX)	Receivable for Transfers of Currently Invested Balances	215000F(XXX)	Payable for Transfers of Currently Invested Balances
		133500F(XXX)	Expenditure Transfers Receivable	215500F(XXX)	Expenditure Transfers Payable
		139000F(XXX)	Appropriated Dedicated Collections Receivable	299100F(XXX)	Other Liabilities– Reductions
				299200F(XXX)	Appropriated Dedicated Collections Liability

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

**Table 5: Eliminations Summary for Custodial and Non-Entity Transactions**

Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Custodial and Non-Entity Transactions			
		Federal Entity 1–Receiving Entity		Federal Entity 2–Collecting Entity	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Custodial and Non-Entity Transactions—Other Than the General Fund of the U.S. Government	10 Custodial and Non-Entity Liabilities/Assets	198100F(XXX)	Receivable From Custodian or Non-Entity Assets Receivable from a Federal Agency—Other Than the General Fund of the U.S. Government	298000F(XXX)  298500F(XXX)	Custodial Liability  Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
	13 Custodial Transfers (Exchange)	599700FX(XXX)	Financing Sources Transferred In From Custodial Statement Collections	599800FX(XXX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
	14 Custodial Revenues (Exchange)	571300FX(XXX)	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency—Other Than the General Fund of the U.S. Government	599000FX(XXX)  599100FX(XXX)	Collections for Others—Statement of Custodial Activity  Accrued Collections for Others—Statement of Custodial Activity
	15 Custodial Transfers (Non-Exchange)	599700FE/T(XXX)	Financing Sources Transferred In From Custodial Statement Collections	599800FE/T(XXX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
	16 Custodial Revenues and Non-Entity Transactions (Non-Exchange)	571300FE/T(XXX)	Accrual of Amounts Receivable from Custodial or Non-Entity Assets Receivable from a Federal Agency—Other Than the General Fund of the U.S. Government	599000FE/T(XXX)  599100FE/T(XXX)  599300F(XXX)  599400F(XXX)	Collections for Others—Statement of Custodial Activity  Accrued Collections for Others—Statement of Custodial Activity  Offset to Non-Entity Collections—Statement of Changes in Net Position  Offset to Non-Entity Accrued Collections—Statement of Changes in Net Position

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

**Category 29–Non-Reciprocating USSGL Accounts for Federal Activity**

221300Z <sup>1</sup>	Employer Contributions and Payroll Taxes Payable
222500Z <sup>1</sup>	Unfunded FECA Liability
229000Z <sup>1</sup>	Other Unfunded Employment Related Liability
240000Z	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
241000Z	Liability for Clearing Accounts
299000Z	Other Liabilities Without Related Budgetary Obligations
573000Z	Financing Sources Transferred Out Without Reimbursement
579000Z	Other Financing Sources
579010Z	Other General Fund Financing Sources
590000Z E/T	Other Revenue
590900Z E/T	Contra Revenue for Other Revenue
640000Z <sup>1</sup>	Benefit Expense
680000Z	Future Funded Expenses
690000Z	Non-Production Costs
740000Z	Prior-Period Adjustments Due to Corrections of Errors
740100Z	Prior-Period Adjustments Due to Changes in Accounting Principles
740500Z	Prior-Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year
750000Z X/T	Distribution of Income–Dividend

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<sup>1</sup>Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 7 for guidance.

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30–48.

<b>Table 6: Eliminations Summary for General Fund Transactions</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for General Fund Transactions</b>			
		<b>Federal Entity 1—Reporting Entity</b>		<b>Federal Entity 2—General Fund</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
General Fund Transactions/ Other GF RCs	30 Other Assets/Liabilities	192100G(099)	Receivable From Appropriations	299010F(XXX)	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government
		199000G(099)	Other Assets	199010F(XXX)	Other Assets - General Fund of the U.S. Government
		259000G(099)	Other Debt		
		299000G(099)	Other Liabilities Without Related Budgetary Obligations	299110F(XXX)	Reductions of Other Liabilities - General Fund of the U.S. Government
		299100G(099)	Other Liabilities—Reductions		
General Fund Transactions/ FBWT	40 Fund Balance With Treasury/Liability for Fund Balance With Treasury	101000G(099)	Fund Balance With Treasury	201000F(XXX)	Liability for Fund Balance With Treasury
		109000G(099)	Fund Balance With Treasury While Awaiting a Warrant	209010F(XXX)	Liability for Fund Balance While Awaiting a Warrant
General Fund Transactions/ Other GF Financing Sources	36 Revenue and Other Financing Sources from Cancellations	591900G(099)	Revenue and Other Financing Sources—Cancellations	591910F(XXX)	Cancellations of Revenue and Other Financing Sources—The General Fund of the U.S. Government
	37 Other Financing Sources—General Fund	579000G(099)	Other Financing Sources	579010F(XXX)	Other General Fund Financing Sources
		579001G(099)	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization		

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

Table 6: Eliminations Summary for General Fund Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for General Fund Transactions			
		Federal Entity 1–Reporting Entity		Federal Entity 2–General Fund	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
General Fund Transactions/ GF Authority	31 Prior-Period Adjustment – Appropriations Unexpended/ Outstanding	310500G(099)	Unexpended Appropriations – Prior- Period Adjustments Due to Corrections of Errors – Years Preceding the Prior- Year	320800F(XXX)	Appropriations Outstanding – Prior- Period Adjustments
		310800G(099)	Unexpended Appropriations – Prior- Period Adjustments Due to Corrections of Errors		
		310900G(099)	Unexpended Appropriations – Prior- Period Adjustments Due to Changes in Accounting Principles		
	32 Prior Period Adjustment – Appropriations Expended	570500G(099)	Expended Appropriations – Prior- Period Adjustments Due to Corrections of Errors – Years Preceding the Prior- Year	570810F(XXX)	Appropriations – Expended – Prior-Period Adjustments
		570800G(099)	Expended Appropriations – Prior- Period Adjustments Due to Correction of Errors.		
		570900G(099)	Expended Appropriations – Prior- Period Adjustments Due to Changes in Accounting Principles		
	38 Expended Appropriations	570000G(099)	Expended Appropriations- Accrued	570005F(XXX)	Appropriations– Expended- Accrued
		570010G(099)	Expended Appropriations- Disbursed	570006F(XXX)	Appropriations- Expended- Disbursed

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30–48.

<b>Table 6: Eliminations Summary for General Fund Transactions</b>					
<b>Category Name/ Sub-Category Name</b>	<b>Reciprocal Category</b>	<b>Pairing of Eliminating Accounts for General Fund Transactions</b>			
		<b>Federal Entity 1—Reporting Entity</b>		<b>Federal Entity 2—General Fund</b>	
		<b>USSGL Account</b>	<b>USSGL Account Title</b>	<b>USSGL Account</b>	<b>USSGL Account Title</b>
General Fund Transactions/ GF Authority (Cont'd)	39 Appropriations—Used	310700G(099)	Unexpended Appropriations—Used-Accrued	320700F(XXX)	Appropriations Outstanding—Used-Accrued
		310710G(099)	Unexpended Appropriations—Used-Disbursed	320710F(XXX)	Appropriations Outstanding—Used-Disbursed
	41 Warrants Issued/Appropriations Received as Adjusted	309000G(099)	Unexpended Appropriations While Awaiting a Warrant	309010F(XXX)	Appropriations Outstanding—Warrants to be Issued
		310100G(099)	Unexpended Appropriations—Appropriations Received	320100F(XXX)	Appropriations Outstanding—Warrants Issued
				320110F(XXX)	Appropriations Outstanding—Transfers
		310600G(099)	Unexpended Appropriations—Adjustments	320600F(XXX)	Appropriations Outstanding—Adjustments

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

Table 6: Eliminations Summary for General Fund Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for General Fund Transactions			
		Federal Entity 1–Reporting Entity		Federal Entity 2–General Fund	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
General Fund Transactions/ GF Authority (Cont'd)	45 Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	580000GT(099)	Tax Revenue Collected-Not Otherwise Classified	771000F(XXX)	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments
		580100GT(099)	Tax Revenue Collected-Individual		
		580200GT(099)	Tax Revenue Collected-Corporate		
		580300GT(099)	Tax Revenue Collected- Unemployment		
		580400GT(099)	Tax Revenue Collected- Excise		
		580500GT(099)	Tax Revenue Collected- Estate and Gift		
		580600GT(099)	Tax Revenue Collected-Customs		
		582000GT(099)	Tax Revenue Accrual Adjustment-Not Otherwise Classified		
		582100GT(099)	Tax Revenue Accrual Adjustment-Individual		
		582200GT(099)	Tax Revenue Accrual Adjustment-Corporate		
		582300GT(099)	Tax Revenue Accrual Adjustment- Unemployment		
		582400GT(099)	Tax Revenue Accrual Adjustment–Excise		
		582500GT(099)	Tax Revenue Accrual Adjustment–Estate and Gift		
		582600GT(099)	Tax Revenue Accrual Adjustment–Customs		

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30–48.



Table 6: Eliminations Summary for General Fund Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for General Fund Transactions			
		Federal Entity 1—Reporting Entity		Federal Entity 2—General Fund	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
General Fund Transactions/ GF Authority (Cont'd)	45 Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts (Cont'd)	583000GT(099)	Contra Revenue for Taxes—Not Otherwise Classified		
		583100GT(099)	Contra Revenue for Taxes—Individual		
		583200GT(099)	Contra Revenue for Taxes—Corporate		
		583300GT(099)	Contra Revenue for Taxes—Unemployment		
		583400GT(099)	Contra Revenue for Taxes—Excise		
		583500GT(099)	Contra Revenue for Taxes—Estate and Gift		
		583600GT(099)	Contra Revenue for Taxes—Customs		
		589000GT(099)	Tax Revenue Refunds— Not Otherwise Classified		
		589100GT(099)	Tax Revenue Refunds— Individual		
		589200GT(099)	Tax Revenue Refunds— Corporate		
		589300GT(099)	Tax Revenue Refunds— Unemployment		
		589400GT(099)	Tax Revenue Refunds— Excise		
		589500GT(099)	Tax Revenue Refunds— Estate and Gift		
		589600GT(099)	Tax Revenue Refunds— Customs		

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30–48.

Table 6: Eliminations Summary for General Fund Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for General Fund Transactions			
		Federal Entity 1–Reporting Entity		Federal Entity 2–General Fund	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
General Fund Transactions/ Non-Entity Transactions	44 Transfer-in of Entity Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	599000GT/E(099) <sup>1</sup>	Collection for Others–Statement of Custodial Activity	571000F(XXX)	Transfer in of Agency Unavailable Custodial and Non-Entity Collections
		599300G(099)	Offset to Non-Entity Collections–Statement of Changes in Net Position		
	46 Asset for Entity's Custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	298000G(099)	Custodial Liability	198000F(XXX)	Asset for Agency's Custodial and Non-Entity Liabilities–General Fund of the U.S. Government
		298500G(099)	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		
	48 Accrual of Entity Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	599100GT/E(099) <sup>1</sup>	Accrued Collections for Others–Statement of Custodial Activity	571200F(XXX)	Accrual of Agency Amount-To Be Collected–Custodial and Non-Entity–General Fund of the U.S. Government
		599400G(099)	Offset to Non-Entity Accrued Collections–Statement of Changes in Net Position Custodial Liability		

<sup>1</sup>Under exceptional circumstances, the General Fund may have exchange activity without associated costs. This activity is limited and must be approved by Fiscal Service.

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